

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

DAVID R. ROSS,

Plaintiff,

v.

NINA BOLIN, et al.,

Defendants.

Case No. 1:21-cv-01753-JLT-SAB

ORDER ADOPTING FINDINGS AND
RECOMMENDATIONS IN FULL AND
DIMISSING CASE WITHOUT PREJUDICE

(Docs. 9, 10, 11)

David R. Ross, a state prisoner proceeding *pro se* and *in forma pauperis*, filed this action against Nina Bolin and Ursula Dean, Operations Managers for the Department of Treasury, Internal Revenue Service (“IRS”) on December 10, 2021. (Doc. 1.) His claims relate to Economic Impact Payments that Plaintiff claims entitlement to, but which he did not receive. (See generally Doc. 9.) The matter was referred to a United States Magistrate Judge pursuant to 28 U.S.C. § 636(b)(1)(B) and Eastern District of California Local Rule 302.

After screening the complaint, first amended complaint, and second amended complaint, the assigned magistrate judge issued findings and recommendations, recommending that the second amended complaint be dismissed without leave to amend, for lack of jurisdiction and failure to state a claim, and that this action be dismissed. (Doc. 10.) Plaintiff filed objections to the findings and recommendations. (Doc. 11.)

According to 28 U.S.C. § 636(b)(1)(C) and *Britt v. Simi Valley United School Dist.*, 708

1 F.2d 452, 454 (9th Cir. 1983), this Court conducted a *de novo* review of this case. Having
2 carefully reviewed the entire matter, the Court finds the Findings and Recommendations are
3 supported by the record and proper analysis. The Findings and Recommendations explain in
4 detail why Plaintiff's claims regarding his EIPs are insufficiently alleged, and Plaintiff's generic
5 objections do not undermine the magistrate judge's reasoning or conclusions. Based upon the
6 foregoing, the Court **ORDERS**:

- 7 1. The Findings and Recommendations dated May 31, 2022 (Doc. 10) are
8 **ADOPTED**.
- 9 2. Plaintiff's second amended complaint (Doc. 9) is **DISMISSED**, without leave to
10 amend, for lack of jurisdiction and failure to state a claim.
- 11 3. The Clerk of Court is directed to close this case.

12
13 IT IS SO ORDERED.

14 Dated: **June 24, 2022**


UNITED STATES DISTRICT JUDGE